

County of San Diego  
Revised: January 23, 2002  
Reviewed: Spring 2003

**JUNIOR ACCOUNTANT**  
**ASSISTANT ACCOUNTANT**  
**ASSOCIATE ACCOUNTANT**  
**SENIOR ACCOUNTANT**

**Class No. 002500**  
**Class No. 002405**  
**Class No. 002425**  
**Class No. 002505**

**DEFINITION:**

To perform professional accounting work in the maintenance of financial records, audits/audit tests; and performs related work as required.

**DISTINGUISHING CHARACTERISTICS:**

The Accountant class series is a professional accounting series allocated to departments throughout the county. Incumbents are responsible for performing accounting or auditing duties involving financial statements, records, and reports, and may also supervise the accounting work for a small department or a division/section/unit in larger county departments. The Accounting class series is distinguished from the Performance Auditor or Finance Auditor series in that the Performance Auditors are responsible for auditing the processes associated with those functions and programs within a department, while the Finance Auditors are responsible for auditing the finances and verifying accountability for the various functions and programs within a department.

**Junior Accountant:** This is the entry-level class. Under immediate supervision, this class is responsible for performing professional accounting work in the maintenance of a set of financial records; assisting higher level accountants in large audits; and for performing the more routine audit tests.

**Assistant Accountant:** This is the first working-level class. Under general supervision, this class is responsible for performing professional accounting work in the development of financial and fiscal reports, preparing trial balances, preparing and reviewing journal entries for accuracy and validity on accounts receivable/payable, and other general ledger accounts of average difficulty.

**Associate Accountant:** This is the full journey-level class. Under general supervision, this class is responsible for performing professional accounting work in maintaining a complex set of budgetary or financial records, and producing the more complex accounting reports/statements.

**Senior Accountant:** This is the lead-level class. Under general direction, this class provides technical guidance and leadership to others performing professional accounting work, and is responsible for the most difficult accounting projects involving the analysis of budgetary, revenue, cost, and other financial records. This class generally reports to a Deputy Director or other fiscal manager.

### **EXAMPLES OF DUTIES:**

Compiles, analyzes, and reconciles a variety of financial transactions, statements, and reports; reviews records of original entry regarding accounts receivable, accounts payable, expenditures, and income; audits expenditures per validation procedures; conducts departmental business and contractor audits; develops income statements and balance sheets for publication; performs and prepares cost accounting reports regarding findings; prepares trial balances; maintains and reconciles subsidiary and control accounts; may supervise clerical employees in the posting and maintenance of financial records; audits commercial, industrial, and governmental accounts; appraises business and personal property; and conducts field canvasses to identify taxable entities.

Associate Accountant: All of the duties listed above including: plans and assigns accounting work and resolves fiscal record-keeping problems of the County or its subcontractors; prepares and reviews revenue estimates, expenditures, and fund conditions; performs tax or budgetary accounting; and develops and supervises financial record-keeping systems.

Senior Accountant: All of the duties listed above including: supervises the maintenance of a complex set of departmental cost and control accounts; correlates departmental accounts with the records of the county Auditor-Controller; assigns, supervises and reviews the work of processing financial documents and maintaining a systematic record of accounts; develops and recommends improvements to expedite work and improve accuracy; installs approved systems; analyzes and reviews office methods and procedures, results of operations, use of forms and office machines, and space utilization; prepares county-wide financial and procedural reports; and performs related office managerial tasks.

### **MINIMUM QUALIFICATIONS:**

Knowledge Level:     T = Thorough;     G = General;     -- = Not Applicable

Classification Level:     I     = Junior Accountant  
                                      II     = Assistant Accountant  
                                      III    = Associate Accountant  
                                      IV    = Senior Accountant

#### **Knowledge of:**

<b><u>I</u></b>	<b><u>II</u></b>	<b><u>III</u></b>	<b><u>IV</u></b>	
G	T	T	T	Accounting procedures and transactions used in controlling and subsidiary account accruals, deferrals, estimated items, sales and collections, closing procedures, receivables, and payables.
G	T	T	T	The principles and procedures used in the preparation and analysis of financial reports and bank reconciliations.
G	T	T	T	Accounting standards and procedures.
G	G	T	T	The principles and practices of governmental accounting.
G	G	T	T	Accounting and business law terminology.
G	G	T	T	Electronic data processing techniques related to accounting procedures and practices.
G	G	T	T	Accounting principles, theories, procedures and terminology, as applied to various accounting systems (e.g. cost accounting, fund accounting, budget process, appropriation, and encumbrance control).
--	G	T	T	Auditing principles and practices including statistics/statistical sampling.
--	G	T	T	Mathematical techniques and concepts involved in collecting, organizing, interpreting, summarizing, analyzing, and graphically presenting numerical data.
--	G	T	T	The principles and practices of management relating to the training, evaluating, and supervising of subordinates.
--	G	G	T	General laws and rules regulating and influencing fiscal operations.

**Skills and Abilities to:**

The following skills and abilities apply to all classes:

- Prepare analytical accounting and audit reports.
- Develop, and document work flow policies and procedures.
- Establish and maintain fiscal records of a large county department or district.
- Communicate effectively, both orally and in writing.
- Interpret and apply legal and administrative concepts to accounting and auditing functions.
- Prepare comprehensive, clear, and concise accounting and fiscal reports.
- Operate a personal computer and effectively use standardized accounting software.
- Establish and maintain cooperative working relationships within and outside of the department.

**Associate Accountant (in addition to the above):**

- Prepare comprehensive, clear and concise, complex financial, fiscal, audit and statistical reports.
- Initiate, plan, and complete work assignments with a minimal amount of supervision and direction.
- Define problem areas and perform and supervise the collection, analysis, interpretation, and evaluation of relevant problem solving data.

**Senior Accountant (in addition to the above):**

- Plan, organize, and direct a varied fiscal program.
- Develop and improve new audit methods and techniques.
- Develop, direct, and control the accounting systems of a large county department or district.
- Train and supervise professional and clerical subordinates.

**EDUCATION/EXPERIENCE:**

Education, training, and/or experience which demonstrates possession of the knowledge and skills listed above. An example of such education/experience is: possession of a bachelor's degree from an accredited college or university in accounting or a closely related field with completed upper division course work in cost and advance accounting, electronic data processing, business law, auditing, financial accounting theory, federal income tax, fundamentals of finance, and business communications; AND,

**Junior Accountant:**

Requirements for this class are described above.

**Assistant Accountant:**

1. At least one (1) year of professional accounting experience using Generally Accepted Accounting Principles which included developing income statements and balance sheets for publication, cost accounting and accounting systems, or financial or operational auditing of commercial, industrial, or governmental organizations which included internal and external auditing; OR,
2. One (1) year of experience as a Junior Accountant in the County of San Diego.

**Associate Accountant:**

1. At least three (3) years of professional accounting experience using Generally Accepted Accounting Principles which included developing comprehensive financial statements, performing tax, cost and budgetary accounting, or financial or operational auditing of commercial, industrial, or governmental organizations which included internal and external auditing, and working with computerized accounting systems; OR,
2. Two (2) years of experience as an Assistant Accountant in the County of San Diego.

**Senior Accountant:**

1. At least five (5) years of professional accounting experience using Generally Accepted Accounting Principles which included preparation of comprehensive financial statements, performing tax, cost and budgetary accounting, or financial or operational auditing of commercial, industrial, or governmental organizations which included internal and external auditing, and assisting in the development of computerized accounting systems, one (1) year of which must have been at the lead or supervisory level; OR,
2. Two (2) years of experience as an Associate Accountant in the County of San Diego.

**NOTE:** A California CPA Certificate will be considered as meeting the education requirement.

**SPECIAL NOTES, LICENSES, OR REQUIREMENTS:**

**License:**

A valid California Class C driver's license is required at time of appointment or the ability to arrange transportation for field travel. Employees in this class may be required to use their personal vehicle.

**Probationary Period:**

Incumbents appointed to permanent positions in these classes shall serve a probationary period of 12 months. (Civil Service Rule 4.2.5).